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Financial reports and audited financial statements, and reports of the Board of Auditors

Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2008

Report of the Secretary-General

Summary

The present report provides additional information in response to the recommendations of the Board of Auditors contained in its report on the United Nations peacekeeping operations for the period ended 30 June 2008.* The report is submitted in accordance with paragraph 7 of General Assembly resolution 48/216 B, in which the Secretary-General was requested to report to the Assembly at the same time as the Board of Auditors submitted its recommendations to the Assembly on measures taken or to be taken to implement those recommendations.

The Administration has concurred with many of the Board's recommendations, and most of the comments of the Secretary-General have been duly reflected in the report of the Board. Therefore, in an effort to reduce redundancy and streamline documentation, the present report provides additional comments from the Administration only where required, as well as information on the status of implementation, the office responsible, the estimated completion date and the priority for each recommendation contained in the report of the Board. In addition, the present report contains updated information on the status of implementation of the recommendations of the Board relating to prior periods that were reported not to have fully implemented in annex II to the Board's report.

* *Official Records of the General Assembly, Sixty-third Session, Supplement No. 5* (A/63/5), vol. II, chap. II.

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I. Introduction

1. In paragraph 7 of its resolution 48/216 B, the General Assembly requested the Secretary-General to report to it on the measures that would be taken to implement the recommendations of the Board of Auditors at the same time as the report of the Board was submitted to the Assembly. Accordingly, the present report is submitted in response to the recommendations of the Board contained in its report on the accounts of the United Nations peacekeeping operations for the 12-month period ended 30 June 2008.[1]

2. In preparing the present report, account was taken of the provisions of the following General Assembly resolutions:

(a) Resolution 52/212 B (in particular paras. 2-5), as well as the note by the Secretary-General transmitting the proposals of the Board for improving the implementation of its recommendations approved by the Assembly (A/52/753, annex);

(b) Resolutions 61/233 B and 62/223 B, in which the Assembly re-emphasized the requirement of inclusion by the Secretary-General in future reports of information on the setting of time frames and the identification of office holders and priorities for implementation, and requested the Secretary-General to provide a full explanation for delays in the implementation of the recommendations of the Board for prior periods.

3. With regard to prioritization, the Administration noted that the Board had categorized 41 of the 105 recommendations as "main" recommendations. While all accepted recommendations of the Board will be implemented in a timely manner, those main recommendations will be considered to be of the highest priority. It should also be noted that the number of main recommendations of the Board almost doubled, from 24 for the previous year to 41 for the fiscal year under consideration. Additionally, the overall number of recommendations increased from 72 for the previous year to 105. Tables 1 and 2 summarize the status of implementation of recommendations as at March 2009.

Table 1
Status of implementation of main recommendations

Department responsible	*Number of recommendations*	*Not accepted*	*Implemented or closure requested*	*In progress*	*Target date set*	*No target date*
Department of Peacekeeping Operations and Department of Field Support	28	2	5	21	14	7
Department of Management	3	—	1	2	1	1
Office of Internal Oversight Services	2	—	—	2	—	2
Department of Management, Department of Peacekeeping Operations and Department of Field Support	8	—	5	3	2	1
Total	**41**	**2**	**11**	**28**	**17**	**11**

[1] *Official Records of the General Assembly, Sixty-third Session, Supplement No. 5* (A/63/5), vol. II, chap. II.

4. As shown in table 1, there is a total of 41 main recommendations. The implementation of 28 main recommendations is in progress, 15 of which are targeted for implementation before the end of 2009, and 1 recommendation is set for implementation by the fourth quarter of 2010. In addition, 1 recommendation is set for implementation by 2012, as it is contingent upon the implementation of International Public Sector Accounting Standards. Of the 11 main recommendations for which no target date has been set, 9 pertain to ongoing activities, 1 date is to be determined and the full implementation of 1 recommendation is dependent on factors that are beyond the control of the Secretariat.

Table 2
Status of implementation of all recommendations

Department responsible	*Number of recommendations*	*Not accepted*	*Implemented or closure requested*	*In progress*	*Target date set*	*No target date*
Department of Peacekeeping Operations and Department of Field Support	85	3	24	58	40	18
Department of Management	4	—	1	3	2	1
Office of Internal Oversight Services	5	—	—	5	—	5
Department of Management, Department of Peacekeeping Operations and Department of Field Support	11	—	5	6	4	2
Total	**105**	**3**	**30**	**72**	**46**	**26**

5. As shown in table 2, there is a total of 105 recommendations overall. The implementation of 72 recommendations is in progress, of which 42 are targeted for implementation before the end of 2009, 3 for implementation in the fourth quarter of 2010 and 1 in 2012, as indicated in paragraph 4 above. Of the 26 recommendations for which no target date has been set, 19 pertain to ongoing activities, 4 dates are to be determined and the full implementation of 3 recommendations is dependent on factors that are beyond the control of the Secretariat.

II. Implementation of the recommendations contained in the report of the Board of Auditors

6. Set out below is the information requested by the General Assembly on the status of implementation of recommendations contained in the report of the Board of Auditors for the financial period ended 30 June 2008. As indicated in the summary of the present report, most of the Administration's comments have already been included in the Board's report; thus, additional comments are provided below only where required.

Financial overview

Contributions in kind

7. **In paragraph 17 of its report, the Board recommended that the Administration review its policy for disclosure of contributions in kind in order to enhance financial reporting.**

8. As indicated in the initial response to the Board of Auditors, facilities provided by host countries under status-of-forces and status-of-mission agreements are not voluntary contributions, as the host countries are required to provide those facilities. Therefore, the Administration considers the disclosure of contributions in kind in the financial statements to be appropriate. Nonetheless, in view of the Board's recommendation and in order to enhance disclosures, additional information on the fair value of facilities provided under such agreements should be disclosed in the notes to the financial statements.

Department responsible: Department of Management
Status: accepted
Priority: high
Target date: 30 September 2009

Assessed contributions receivable from Member States

9. **In paragraph 26, the Board reiterated its previous recommendation that the Administration keep under review the possibility of creating a provision for delays in the collection of outstanding assessments, and thus provide accurate measurement and disclosure of long-outstanding assessed contributions receivable.**

10. As noted by the Board in paragraph 24, the General Assembly had considered this matter and decided, in its resolution 61/233 B, that the issue of outstanding contributions was a policy matter of the Assembly. This position was reiterated in resolution 62/223 B, paragraph 3. The Organization's policies with regard to the accounting treatment of uncollected assessed contributions are in compliance with General Assembly decisions. Hence, the Administration has no basis on which to consider a new policy. However, as previously recommended by the Board,[2] the Administration will keep this matter under review and make the appropriate changes should there be new developments or should the General Assembly change its position.

Department responsible: recommendation falls under the purview of the General Assembly
Status: not applicable
Priority: high
Target date: not applicable

Unliquidated obligations

11. **In paragraph 34, the Board recommended that the Administration ensure that the United Nations Mission in the Central African Republic and Chad (MINURCAT), the United Nations Stabilization Mission in Haiti (MINUSTAH),**

[2] Ibid., *Sixty-second Session, Supplement No. 5* (A/62/5), vol. II, chap. II, para. 35.

the United Nations Mission in the Sudan (UNMIS) and the United Nations Logistics Base at Brindisi, Italy, comply strictly with the requirements of the United Nations Financial Regulations and Rules and the Procurement Manual relating to the criteria for the creation of obligations.

12. Further to the comments in paragraph 35 of the Board's report pertaining to MINUSTAH, with respect to UNMIS and the United Nations Logistics Base the obligations of $16.93 million and $1.16 million, respectively, were properly cancelled in fiscal year 2008. Nonetheless, in view of the weakness cited at MINURCAT, the Administration will re-emphasize the importance of establishing the obligations in strict compliance with the criteria for the creation of obligations and the Financial Regulations and Rules so as to ensure that the expenditures for the financial period are reported correctly. As earlier communicated to the Board, the Administration regularly reminds missions to review unliquidated obligations, especially those raised at year's end. The cancellation of unliquidated obligations noted by the Board is the result of the end-of-year review carried out by the Logistics Base, MINUSTAH and UNMIS at the request of Headquarters to ensure that only valid obligations are retained in the accounts. The Department of Field Support will remind MINURCAT to enforce the rules relating to the reservation of credits in the accounts and also implement a system for monthly reviews of unliquidated obligations to ensure that only valid obligations are retained in the accounts.

Department responsible: Department of Management and Department of Field Support
Status: in progress
Priority: high
Target date: June 2009

End-of-service liabilities

13. **In paragraph 38, the Board reported that the Administration agreed with its recommendation that it ensure that, in the computation of accrued end-of-service liabilities in respect of unused annual leave, the finance offices of the various missions reconcile the unused annual leave balances of staff members with the attendance records maintained by the human resources sections.**

14. The Department of Field Support has made extensive efforts to ensure that all missions maintain accurate leave records. The Department has developed and implemented the Matrix time and attendance software in peacekeeping missions. The Matrix system enables missions to maintain accurate attendance records of staff members, as it eliminates the need for manual calculations of time and attendance. Effective January 2009, the Matrix system is the official standard time and attendance tool for all missions. The missions' management will ensure that leave credits are accurately recorded and are used as the basis of computing accrued end-of-service liabilities.

Department responsible: Department of Field Support
Status: implemented
Priority: high
Target date: not applicable

15. **In paragraph 42, the Board reported that the Administration agreed with its recommendation to (a) issue a uniform policy for the computation criteria of unused annual leave to maintain consistency across accounting entities; and (b) verify the computation of end-of-service liabilities to ensure the accuracy of the balances shown in the financial statements.**

16. As noted by the Board in paragraphs 39 to 41, incorrect criteria for the computation of accrued annual leave balances were inadvertently used at a number of locations. The Administration will ensure that uniform criteria are used in future.

Department responsible: Department of Management
Status: accepted
Priority: medium
Target date: 30 September 2009

Support account

17. **In paragraph 65, the Board reported that the Administration agreed with its recommendation to (a) expedite the preparation of the report on the backstopping requirements for peacekeeping operations; and (b) develop an approach to the determination of support account staffing requirements.**

18. Following the conclusion of the study referred to in paragraph 64 of the Board's report, the Administration considered that the current approach to the determination of the proposed support account staffing requirements was in compliance with requests of the General Assembly and recommendations of the Advisory Committee on Administrative and Budgetary Questions endorsed by the General Assembly. Accordingly, all proposed and continuing support account posts are being fully reviewed in terms of changing operational requirements, distribution of workload and actual responsibilities and functions performed. Requests for additional posts are being justified with reference to actual and expected workload drivers and statistics, and requests for additional Headquarters capacity provide information on the existing capacity devoted to the function for which the additional capacity is requested to enable the Assembly to make fully informed decisions on the support account staffing requirements.

19. At the same time, taking into account the concerns expressed by the Advisory Committee on Administrative and Budgetary Questions in its report on the support account for peacekeeping operations (A/62/855), as endorsed by the General Assembly in its resolution 62/250, the Administration proposed to fully rejustify the totality of support account staffing requirements in the context of the proposed 2010/11 support account budget, for consideration by the General Assembly.

Department responsible: Department of Management
Status: implemented
Priority: medium
Target date: not applicable

Write-off of losses of cash, receivables and property

Pending approval by Headquarters Property Survey Board

20. **In paragraph 72, the Board reiterated its previous recommendation that the Administration identify the causes for delays in the write-off and disposal of**

non-expendable property and take appropriate measures to expedite all pending write-offs and disposals.

21. In the light of the comments reflected in paragraphs 73 and 74 of the Board's report, the Administration would like to confirm that as at 1 January 2009 all outstanding cases involving physical disposal and write-off action had been processed; hence, this recommendation is considered implemented.

Department responsible: Department of Field Support and Department of Management
Status: implemented
Priority: high
Target date: not applicable

Results-based budgeting and management

Indicators of achievement and outputs

22. **In paragraph 78, the Board recommended that the Administration (a) consider identifying the root cause of the problem in establishing proper indicators of achievement; and (b) consider implementing an internal validation or quality-control process for all indicators of achievement.**

23. The Department of Field Support considers that there is no problem in the establishment of indicators of achievement, contrary to what is suggested in the recommendation. The indicators of achievement in the results-based budgeting frameworks are clear and measurable except in cases where forecasting is beyond the control of the Department. As earlier communicated to the Board, the Department, in conjunction with the missions, has made significant progress over the years in developing clear and measurable indicators of achievement in the missions' results-based budgeting frameworks through a series of budget workshops held for the relevant staff members.

24. Furthermore, there exists a comprehensive internal validation/quality-control process for the review and approval of the budgets of the missions. The validation/quality-control procedures include initial reviews by the Abacus teams and subsequent reviews by the Department of Field Support, the Department of Peacekeeping Operations and the Office of Programme Planning, Budget and Accounts before the budgets are submitted to the legislative bodies (Advisory Committee on Administrative and Budgetary Questions and Fifth Committee) for final review and approval. On the basis of the above explanation, the Department of Field Support requests the closure of the recommendation.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: closure by the Board requested
Priority: medium
Target date: not applicable

25. **In paragraph 79, the Board reiterated its previous recommendation that the Administration ensure that the United Nations Logistics Base, the United Nations Observer Mission in Georgia (UNOMIG) and the United Nations Mission in Liberia (UNMIL) take appropriate measures to ensure that all the indicators of achievement and outputs for the results-based-budgeting**

framework are formulated as specific, measurable, attainable, realistic and time-bound to facilitate monitoring and reporting.

26. In addition to the comments provided in paragraph 80 of the Board's report, the Department of Field Support reiterates that the indicator of achievement regarding the Logistics Base's strategic deployment stocks warehousing and maintenance is embedded in the results-based budgeting indicator that states, "Deployment of strategic deployment stock equipment to new and expanding missions within 90 days of the Security Council mandate". The Logistics Base can deploy strategic deployment stocks within 90 days only when warehousing, inventory and maintenance controls are sound.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: high
Target date: not applicable

Portfolio of evidence

27. **In paragraph 82, the Board reported that the Administration agreed with its recommendation that UNMIL (a) implement proper handover procedures when there is an impending change in personnel; (b) institute standard processes for the collection, compilation and reporting of results-based budgeting data in all components; and (c) conduct half-yearly verification of portfolio of evidence for all components.**

28. Paragraph 21 of the UNMIL results-based budgeting and portfolio of evidence instructions, dated 1 August 2008, issued to all section chiefs, provides that all section chiefs are responsible for the continuity of data collection and are to ensure that, should designated staff members change or rotate, newly designated staff members are identified and the required handover is conducted in a timely manner. Concerning the findings in paragraph 81 of the Board's report, it should be noted that the predecessor to the current military results-based budgeting focal point prepared a handover package and the mission results-based budgeting focal point provided a comprehensive briefing to the current military focal point. Furthermore, UNMIL has instituted measures for the conduct of half-yearly verification of portfolio of evidence for all components. In this regard, all components have been reminded of the standard processes for collecting, compiling and reporting results-based budgeting data.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

29. **In paragraph 85, the Board reported that the Administration agreed with its recommendation to ensure that the United Nations Interim Administration Mission in Kosovo (UNMIK) and the United Nations Operation in Côte d'Ivoire (UNOCI) (a) properly substantiate all the actual numbers by the portfolio of evidence; and (b) compile and maintain at a central point a portfolio of evidence.**

30. UNMIK has implemented a Lotus Notes system to facilitate the collection of information for the portfolio of evidence to support performance reporting. The Mission plans to further strengthen the use of the Lotus Notes system for results-based budgeting information-gathering and monitoring processes in both substantive and support components. On the basis of further developments with respect to the Mission's status, the Budget and Cost Control Unit, in cooperation with the Information Technology Section, will provide training on the use of the system to the results-based budgeting focal points in the substantive and support components. The updating of the portfolio of evidence file is now done on a routine basis for both results-based budgeting components to serve as a sound basis for the preparation of the financial performance reports at the end of the budget period. The information contained in the portfolio of evidence is now certified by the cost centre managers and validated on a test basis. The Budget and Cost Control Unit will continue to be a central point for keeping the portfolio of evidence information.

31. UNOCI has instructed the Budget Section and the results-based budgeting focal point to coordinate with all sections to ensure that all performance indicators are duly supported by a documented portfolio of evidence. The evidence should be maintained in a folder on the mission's shared drive as a centralized point that is accessible to all relevant staff members.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: December 2009

32. **In paragraph 87, the Board reported that the Administration agreed with its reiterated recommendation to ensure that UNMIK reinforce the use of the Lotus Notes database system to gather information regularly throughout the financial period to enable the Mission to compile a portfolio of evidence to substantiate the performance report.**

33. Please refer to the comments in paragraph 30 above.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: December 2009

Management of cash, receivables and payables

34. **In paragraph 90, the Board reported that the Administration agreed with its recommendation to ensure that the United Nations Mission in Ethiopia and Eritrea (UNMEE) and the United Nations Organization Mission in the Democratic Republic of the Congo (MONUC) take appropriate measures to settle long-outstanding balances.**

35. As earlier communicated to the Board, the review of accounts receivable is an ongoing process, and UNMEE is making every effort to recover all outstanding amounts. The Department of Field Support notes that 48 per cent of the accounts receivable in respect of UNMEE is related to value added tax that the host Governments have been reluctant to reimburse to the Mission. Furthermore, the total

of $340,468 represents the accounts receivable from two Member States for outstanding telephone charges. One Member State has agreed that $272,536.31 should be set off against its contingent-owned equipment reimbursement. The Department, in coordination with the Mission, is pursuing the recovery of the remaining balance from the second Member State.

36. The MONUC task force established to monitor accounts payable has assigned priority to the clearing of long-outstanding and significant balances. The task force has followed up the long-outstanding balance of $184,779 and as at 31 October 2008 reduced it to $139,000. This effort will continue to keep the age of accounts payable below 90 days by 30 June 2009.

Department responsible: Department of Peacekeeping Operations and Department of Field Support

Status: in progress
Priority: medium
Target date: dependent on action of Member State

Procurement and contract management

Sole-source contracts

37. **In paragraph 103, the Board recommended that the Administration (a) develop a procurement strategy as early as possible, especially for start-up missions; and (b) conduct adequate market surveys before seeking the sole-source approach to ensure the transparency of procurement processes.**

38. In the light of the Administration's responses reported in paragraphs 104 to 106 of the Board's report, the recommendation is not accepted.

Department responsible: Department of Field Support and Department of Management

Status: not accepted
Priority: high
Target date: not applicable

39. **In paragraph 107, the Board recommended that the Administration (a) negotiate the management fee with the vendor for the heavy support package for Darfur in the best interest of the United Nations; and (b) take into account the potential changes in contract value when establishing fixed-price management fee contracts in future procurements.**

40. The Administration wishes to correct paragraph 108 of the Board's report as follows: the price schedule is made up of both monthly fixed and variable costs — therefore, it is not accurate to say "all".

41. The Administration wishes to reiterate its position that the contract was let as a multi-logistic contract for the heavy support package, while the MINURCAT contract was awarded only as a construction contract. Therefore, the management fee for the heavy support package was designed around a multi-logistic contract.

Department responsible: Department of Field Support and Department of Management
Status: under consideration
Priority: high
Target date: not applicable

Late submission for review

42. **In paragraph 117, the Board recommended that the Administration (a) carry out acquisition planning well in advance to allow due processes to take place in accordance with the requirements of the Procurement Manual; and (b) strengthen the monitoring of contracts to avoid extending them beyond the not-to-exceed amounts.**

43. As earlier communicated to the Board of Auditors, prior to the arrangements planned for and made available under the sole-source contract, the Department of Field Support was assured by African Union Mission in the Sudan (AMIS) country partners that they would continue with the arrangements regarding the provision of catering services to the troops until 31 March 2008. In November 2007, when it was obvious that this assurance would not prevail, the Department wrote to the Controller seeking his advice on a range of anticipated logistical support requirements for the African Union-United Nations Hybrid Operation in Darfur (UNAMID). Having assessed the options available, in late November 2007 the Department requested the Controller to consider entering into a tripartite agreement to continue the catering services to be overseen by UNAMID. The Department considers that there was no lack of planning, and indeed had available to it a number of options given the circumstances.

Department responsible: Department of Field Support and Department of Management
Status: not accepted
Priority: high
Target date: not applicable

Unsuccessful procurement case

44. **In paragraph 120, the Board recommended that the Administration ensure that UNIFIL (a) develop an adequate acquisition strategy before the implementation of a complex procurement activity; and (b) expedite the procurement procedures for the catering service for the new dining hall in order to ensure that the building is put to use as soon as possible.**

45. In the light of the comments reflected in paragraph 121 of the Board's report, the Secretariat considers the implementation of this recommendation in progress.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: June 2009

Processing time delays at Headquarters

46. **In paragraph 124, the Board recommended that the Administration finalize the procurement process for the provision of fuel to the missions.**

Department responsible: Department of Field Support and Department of Management
Status: implemented
Priority: high
Target date: not applicable

47. **In paragraph 125, the Board recommended that the Administration expedite the technical evaluation process in future procurement activities.**

48. As earlier communicated to the Board of Auditors, the Administration seeks to conclude all procurement processes within reasonable time frames, taking into account the complexity of each case and with due regard for the integrity of the process. The Department of Field Support, in cooperation with the Department of Management, will set reasonable time frames for the procurement process, including the technical evaluation, in future procurement activities.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: ongoing

Analysis of requisition and procurement time frames at missions

49. **In paragraph 129, the Board reiterated its previous recommendation that the Administration ensure that UNIFIL, UNAMID and UNMIS identify the causes for the lengthy lead times in the requisitioning and procurement processes and adopt measures to ensure that requisitions and purchase orders are issued within reasonable time frames.**

50. In the light of the Administration's comments reflected in paragraph 130 of the Board's report, the implementation of this recommendation is in progress.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: June 2009

Ex post facto cases

51. **In paragraph 136, the Board reported that the Administration agreed with its recommendation to take appropriate measures to reduce the number of ex post facto cases submitted to the Headquarters Committee on Contracts for review.**

52. The Department of Field Support wishes to clarify that the Board's review covered the period when letters of assist were issued for the rapid deployment of the UNIFIL task force. This deployment was in response to the escalating conflict in the region and is in compliance with the measures to reduce such cases to the extent

possible. However, operational requirements, such as the need for urgent deployment, sometimes make it impossible to eliminate ex post facto cases. It should be noted that of the 10 letters of assist sampled by the Board of Auditors, 7 related to the UNIFIL task force.

Department responsible: Department of Field Support and Department of Management
Status: in progress
Priority: high
Target date: ongoing

53. **In paragraph 138, the Board recommended that the Administration ensure that UNIFIL (a) maintain a written record for the justification of ex post facto cases; and (b) comply strictly with the requirements relating to delegation of authority and other related procedures for the procurement of goods and services.**

54. The five cases noted by the Board related to procurement carried out under immediate operational requirements. The standard practice at the mission is for the service chiefs to provide justifications for the ex post facto cases prior to their review by the Local Committee on Contracts. As a result, there exists proper documentation of justifications for all the ex post facto cases at the mission. Since procurement under an immediate operational requirement is permissible under the procedures of the Organization, UNIFIL was in compliance with established procedures, and the Administration requests the closure of the recommendation.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: closure by the Board requested
Priority: medium
Target date: not applicable

Technical evaluation

55. **In paragraph 145, the Board recommended that the Administration observe the technical evaluation criteria and processes under the terms of solicitation documents or inform all invitees of any changes in the evaluation criteria so as to ensure the fairness, integrity and transparency of the evaluation procedure.**

56. In the light of the comments reflected in paragraphs 146 and 147 of the Board's report, the Administration considers the implementation of this recommendation to be in progress.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: ongoing

57. **In paragraph 148, the Board recommended that the Administration ensure that UNIFIL observe the mandatory requirements of technical evaluation in the future.**

58. The Procurement Division has recently circulated guidance to missions, including UNIFIL. A draft source selection plan, included in the guidance, will assist UNIFIL in ensuring transparency in the procurement process. In addition, the mission is liaising with the Procurement Division for the required training to be provided to the relevant officers to improve their skills in requisitioning, technical evaluation and other basic procurement procedures.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: September 2009

59. **In paragraph 152, the Board recommended that the Administration ensure that for future procurement activities, UNAMID carry out a careful analysis to determine whether procuring items in smaller lots will result in significant cost savings.**

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: ongoing

Contract awarding

60. **In paragraph 155, the Board recommended that the Administration ensure that UNMIS (a) adhere strictly to the requirements of the Procurement Manual and the Financial Regulations and Rules to open and evaluate the technical proposal first, before considering the financial proposal; and (b) provide adequate justification in the related file when contracts are not awarded to the highest-evaluated bidders.**

61. In the light of the Administration's response reported in paragraph 156 of the Board's report, the recommendation is considered implemented.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: high
Target date: not applicable

Bid submission time frame

62. **In paragraph 160, the Board recommended that the Administration ensure that UNMIS, UNIFIL and UNAMID comply strictly with the requirements of the Procurement Manual relating to the minimum time frames for the submission of proposals and responses to requests for quotations, invitations to bid and requests for proposals.**

63. In the light of the comments reflected in paragraph 161 of the Board's report, the Administration considers the implementation of this recommendation to be in progress.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: ongoing

Preparation time frame for mandatory site visits

64. **In paragraph 164, the Board reported that the Administration agreed with its recommendation that it reconsider the reasonableness of the time frame for mandatory site visits to ensure the effectiveness of competition, both locally and internationally.**

65. In the light of the comments reflected in paragraph 165 of the Board's report, the Administration considers the implementation of this recommendation to be in progress.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: September 2009

Performance bonds and liquidated damages

66. **In paragraph 169, the Board recommended that the Administration review all procurement contracts involving peacekeeping operations to ensure strict compliance with the requirements of the Procurement Manual relating to obtaining performance bonds from vendors in order to protect the Organization from possible loss due to unsatisfactory performance or non-performance.**

67. All performance bonds were collected, and, regarding the contract discussed in paragraph 168 of the Board's report, the contractor accepted that deductions would be made from future invoices from UNAMID.

Department responsible: Department of Management and Department of Field Support
Status: implemented
Priority: high
Target date: not applicable

68. **In paragraph 174, the Board reported that the Administration agreed with its recommendation that it ensure that UNIFIL, UNAMID and MINURCAT comply strictly with the requirements of the Procurement Manual relating to liquidated damages.**

69. As earlier communicated to the Board, the Department of Field Support will remind the missions concerned to continuously review individual cases and incorporate a liquidated-damages clause into contracts with time-sensitive requirements. UNIFIL and UNAMID confirmed that all their time-sensitive contracts include the liquidated-damages clause.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: June 2009

Vendor performance monitoring

70. **In paragraph 180, the Board reported that the Administration agreed with its recommendation that UNIFIL (a) monitor and report vendors' performance in a timely manner, in accordance with the standards set in the Procurement Manual; and (b) ensure that satisfactory vendor performance reports are available in the files before contracts are extended.**

71. In the light of the comments reflected in paragraph 182 of the Board's report, the Administration considers the implementation of this recommendation to be in progress.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: September 2009

72. **In paragraph 181, the Board reported that the Administration agreed with its recommendation that it ensure that MINURCAT implements procedures for the evaluation of vendor performance in conformity with the requirements of the Procurement Manual dealing with the evaluation of vendor performance.**

73. MINURCAT has reminded requisitioners to monitor and ensure compliance with established procedures in relation to vendor performance evaluation. The Department of Field Support will follow up on this issue with the Mission.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: September 2009

Procurement staff training

74. **In paragraph 184, the Board recommended that the Administration ensure that UNMIL and UNMIK develop and implement suitable training plans for procurement staff in order to enhance the quality of the procurement process.**

75. In the light of the comments reflected in paragraph 185 of the Board's report, the Administration considers the implementation of this recommendation to be in progress.

Department responsible: Department of Management and Department of Field Support
Status: in progress
Priority: medium
Target date: ongoing

Vacancy rates

76. **In paragraph 187, the Board reported that the Administration agreed with its recommendation that it ensure that UNIFIL and UNOCI take appropriate measures to expedite the recruitment for the vacant procurement positions.**

77. The Department of Field Support, in conjunction with UNIFIL and UNOCI, is in the process of filling the vacant posts at the two missions, particularly those identified in paragraph 186 of the report, by the second quarter of 2009.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: June 2009

Local vendor database

78. **In paragraph 193, the Board reported that the Administration agreed with its recommendation that it ensure that missions comply strictly with the requirements of the Procurement Manual relating to vendor management.**

79. As earlier communicated to the Board of Auditors, UNOCI designated a Local Vendor Database Officer as well as established a Local Vendor Review Committee in September 2008. UNIFIL appointed a new Vendor Review Committee effective October 2008, which has since commenced its meetings on a fortnightly basis. The United Nations Logistics Base has assigned a staff member to be responsible for the management of the vendor database and to ensure full compliance with the established procedures regarding the registration of vendors and their invitations to bid.

80. As earlier communicated to the Board, starting in September 2008 UNMIK streamlined its vendor registration process. The registration of suppliers is now based on duly signed vendor application forms supported by the mandatory registration documentation. The Vendor Review Committee evaluates and approves the supplier's submission and records its findings on standardized evaluation forms, which are placed in each supplier's file. The files on active suppliers, totalling 1,358, are kept in the Procurement Section and are assigned reference numbers to facilitate easy retrieval.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Expendable property

General comment

81. In connection with the issue of disclosing expendable property, the Board included in its audit opinion an emphasis-of-matter paragraph to the effect that the value of expendable property was not disclosed in the financial statements, while paragraph 49 (iv) of the United Nations system accounting standards provides for

the disclosure of inventories. The Administration does not agree that the accounting standards require the disclosure of expendable property.

82. It is noted that paragraph 49 (iv) of the United Nations system accounting standards does not deal with the disclosure of inventories, but with the possible capitalization of inventories on the balance sheet in certain cases, as may be appropriate for some United Nations agencies. In the case of the United Nations, expendable property is not held for sale and is not capitalized. Regardless of whether inventories are capitalized or not, as paragraph 49 (iv) of the accounting standards does not refer to disclosure requirements per se, the Administration considers that it is in compliance with the provisions of paragraph 49 (iv).

83. The Administration understands that the audit opinion of the Board of Auditors refers to the fairness of the financial statements, and whether they were prepared in accordance with United Nations system accounting standards and the Financial Regulations and Rules. Accordingly, the Administration considers that these standards have in fact been complied with in the presentation of the financial statements.

84. **In paragraph 197, the Board recommended that the Administration expedite all its preparations for the recording of expendable property and disclose its value in the financial statements at the end of the financial period.**

85. The Board has expressed its view that the disclosure of the value of all expendable property in the financial statements would improve transparency, accountability and financial reporting. The Administration agrees, and that is one of the main reasons for the adoption of the International Public Sector Accounting Standards. Further, the adoption of those standards will be undertaken as early as possible, depending on the systems and resources available. However, in the case of expendable property, the disclosure requires considerable administrative resources to obtain, maintain and validate the data Data input and record-keeping systems and processes and procedures related to the procurement, release and inventory check of expendable properties will also require significant revisions and are critically dependent upon adequate automated systems.

86. As such, these changes cannot be dealt with incrementally but would be considered together with other requirements arising from the implementation of the International Public Sector Accounting Standards and in conjunction with the implementation of enterprise resource planning. Therefore, the Administration continues to consider that it would not be appropriate to implement such disclosures now but will review them in the broader context of the implementation of the International Public Sector Accounting Standards and enterprise resource planning, currently being undertaken.

Department responsible: Department of Management and Department of Field Support
Status: in progress
Priority: high
Target date: 2012, upon implementation of the International Public Sector Accounting Standards

Physical counts and inventory records

87. **In paragraph 199, the Board recommended that the Administration strengthen the management and control of expendable property by ensuring that accurate records are maintained, physical inventories are periodically conducted, discrepancies are promptly investigated and corrective actions are taken.**

88. In the light of the comments reflected in paragraph 200 of the Board's report, the Administration considers the implementation of this recommendation to be in progress.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: ongoing

Expendable property in excess of requirements

89. **In paragraph 202, the Board recommended that the Administration ensure that the United Nations Disengagement Observer Force (UNDOF) reviews its expendable stock levels to ensure that it maintains stock levels commensurate with its operational requirements.**

90. In the light of the comments reflected in paragraph 203 of the Board's report, the Administration considers the implementation of this recommendation to be ongoing.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: ongoing

Storage control and warehouse management

91. **In paragraph 206, the Board reported that the Administration agreed with its recommendation that MINUSTAH, the United Nations Mission for the Referendum in Western Sahara (MINURSO) and the United Nations Integrated Mission in Timor-Leste (UNMIT) enhance storage control in the warehouses.**

92. At UNMIT, the requirement for the conduct of physical verification of expendable property inventory and the regular update of the field assets control system and the Galileo system are included in the workplans for the relevant units for the 2008/09 financial period. UNMIT is in the process of revising the storage plan at the transport warehouse to facilitate the easy identification of stock items. The Mission anticipates that the project should be fully implemented by the second quarter of 2009. MINURSO has rearranged tyres by placing them in different containers according to type and size. With regard to obsolete tyres, including the 30 tyres noted by the Board, presentation has been made to the Local Property Survey Board for disposal action. As earlier communicated to the Board, MINUSTAH has made significant progress towards improving the physical and storage facilities at

the transport warehouse. The prefabricated shelves that were ordered have been delivered and installed at the Mission's warehouse.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: June 2009

93. **In paragraph 209, the Board reported that the Administration agreed with its recommendation to ensure that MONUC (a) consider installing closed-circuit television equipment in the Communications and Information Technology Section warehouse; (b) implement and maintain the stock location system in the warehouse and store the same items of inventory in one location; and (c) implement controls to ensure that all items of expendable property are recorded in the inventory management system (Galileo).**

94. As earlier communicated to the Board, the facility at the Bukavu field office was initially a temporary arrangement and was not intended to be a warehouse. However, considering the value of items in the facility, the Mission has put in place measures to increase physical security there. The Mission is in the process of procuring closed-circuit television equipment to be installed at the store and anticipates the completion of the project during the third quarter of 2009. Meanwhile, the Mission has implemented a stock location system in the store for the storage of the same items of inventory in one location. The Asset Management Unit has carried out an inspection to assist and advise on further improving the stock control and inventory distribution methods within the store. The movement of the items in stock will be controlled by the Galileo system.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: September 2009

Non-expendable property management

Physical verification by property control and inspection units

95. **In paragraph 217, the Board reported that the Administration agreed with its recommendation that it ensure that for future financial periods, full and complete physical verifications are carried out to support the amount of non-expendable property that is disclosed in the notes to the financial statements.**

96. In January 2008, the Department of Field Support reminded all missions to reconcile information from physical inspections with those in the Galileo system and take action on discrepancies noted. Furthermore, all missions are to enforce the requirement for assets managers to accurately record the actual status, condition and location of their property in the Galileo system. The property control and inventory units are to ensure that a 100 per cent physical inventory check is conducted before the end of the fiscal year. The importance of improving the standards of property management was also raised and discussed at the director/chief of missions support conference held in New York in July 2008. The missions' management will monitor

and ensure full compliance with established procedures relating to the physical controls on non-expendable equipment. As communicated to the Board, the very low physical verification coverage at UNAMID was due to a lack of adequate personnel during the start-up phase of the mission. The Department of Field Support will continue to remind the missions of the need for strict compliance with the established procedures for accounting for non-expendable property items.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: ongoing

Discrepancies and follow-up

97. **In paragraph 222, the Board recommended that the Administration ensure that (a) discrepancies are promptly investigated; and (b) corrective action is taken to avoid recurrence.**

98. Refer to the comments in paragraph 96 above.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: June 2009

Stock level ratios and surplus

99. **In paragraph 225, the Board reiterated its previous recommendation that the Administration expedite the review of non-expendable property at all missions to ascertain realistic quantities that should be held.**

100. As communicated to the Board, the missions have completed the review of their stockholdings and those that have been declared surplus were advertised in the "Surplus" module of the Galileo system. The analysis of stockholdings is an ongoing monthly exercise to identify slow-moving items to be deployed as appropriate and obsolete items that should be considered as property survey cases. However, the Department of Field Support wishes to clarify that the ratios set out in the guidance issued to missions are to be used as a baseline and that factors such as economic quantities, procurement lead times, reserves for scheduled maintenance, security concerns and projected mission lifespans should be considered. Thus, the ratios are not to be interpreted as minimum or stringent levels.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: high
Target date: not applicable

Surplus and missing generators in the United Nations Mission in Liberia

101. **In paragraph 231, the Board reported that the Administration agreed with its recommendation to ensure that UNMIL (a) strictly adhere to the requirement of the Department of Field Support to keep the stock ratio of**

25 per cent of the total number of generators; (b) investigate the whereabouts of 144 serviceable generators that could be not located; and (c) expedite the repairs of all non-functioning generators or dispose of them if it is not economical to repair them.

102. As earlier communicated to the Board, UNMIL performed a technical assessment of the generators and those declared unserviceable were referred for write-off action. The technical assessment of backlog cases relating to the generators in stock is ongoing, and the Mission has determined that the proportion of serviceable generators is no longer in excess of 25 per cent. Furthermore, the Mission has located the missing generators and has updated the Galileo system accordingly.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Unused air conditioners in the United Nations Mission in Ethiopia and Eritrea

103. **In paragraph 233, the Board recommends that the Administration ensure that UNMEE take appropriate measures to transfer to other missions or to the United Nations Logistics Base all surplus air-conditioning units or dispose of units that are deemed unserviceable.**

104. In the light of the comments reflected in paragraph 234 of the Board's report, the Administration considers the implementation of this recommendation to be ongoing.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: June 2009

Classification of non-expendable property

105. **In paragraph 238, the Board reported that the Administration agreed with its recommendation that it revise the threshold list for non-expendable property.**

106. Given the emphasis that the Board has placed on non-expendable and expendable property, and the role of the Department of Management in setting up harmonized policies and defining procedures that apply to both the field and Headquarters, additional resources may need to be considered for inventory and asset management at Headquarters.

Department responsible: Department of Management and Department of Field Support
Status: in progress
Priority: medium
Target date: December 2010

107. **In paragraph 242, the Board recommended that the Administration ensure that UNMIS, UNAMID and UNDOF correctly classify expendable property and non-expendable property according to the Property Management Manual.**

108. In the light of the comments reflected in paragraph 243 of the Board's report, the Administration considers the implementation of this recommendation ongoing.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: June 2009

Loss of customs clearance documents in the United Nations Mission in Ethiopia and Eritrea

109. **In paragraph 246, the Board reported that the Administration agreed with its recommendation to coordinate with the host country and other parties concerned to ensure that copies of all outstanding customs clearance documents are obtained.**

110. As communicated to the Board, UNMEE has secured all the customs clearance documents to facilitate the transfer of assets from the Mission area. The Mission approached the Customs Authority and the clearing agents in Eritrea who handled shipments for UNMEE and has secured copies of the relevant import customs clearance documents. Meanwhile, group I assets were transferred in January 2009; work is in progress on the transfer of group IV and V assets.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Strategic deployment stocks

Financial disclosure

111. **In paragraph 250, the Board recommended that, for future financial periods, the Administration make adequate disclosure of the composition of strategic deployment stocks to enable users to ascertain what amounts of the stocks are available for ready deployment to missions.**

112. In the light of the comments reflected in paragraph 251 of the Board's report, the Administration considers this recommendation implemented.

Department responsible: Department of Management and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Efficiency of deployment and replenishment of strategic deployment stocks

113. **In paragraph 255, the Board recommended that the Administration (a) ascertain the reasons for the delays in the deployment and replenishment of strategic deployment stocks; and (b) review the current replenishment trigger mechanism and related procedures with a view to facilitating more timely replenishment.**

114. In the light of the comments reflected in paragraph 256 of the Board's report, the Administration considers the implementation of this recommendation to be in progress.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: March 2009

Slow-moving strategic deployment stocks

115. **In paragraph 259, the Board recommended that the Administration (a) ensure that the United Nations Logistics Base monitor the status of strategic deployment stocks and report periodically to Headquarters with regard to slow-moving items; and (b) investigate the causes of slow-moving strategic deployment stocks to avoid further obsolescence.**

116. In the light of the comments reflected in paragraph 260 of the Board's report, the Administration considers the implementation of this recommendation ongoing.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: ongoing

Contingent-owned equipment

117. **In paragraph 264, the Board reported that the Administration agreed with its recommendation that UNIFIL, in cooperation with Headquarters, develop specific guidelines for contingent-owned equipment inspections for the Maritime Task Force.**

118. In the light of the comments reflected in paragraphs 265 and 266 of the Board's report, the Administration considers this recommendation implemented.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

119. **In paragraph 267, the Board recommended that the Administration ensure that UNMIS carry out operational readiness inspections in accordance with the Contingent-Owned Equipment Manual.**

120. In the light of the comments reflected in paragraph 268 of the Board's report, the Administration considers the implementation of this recommendation to be in progress.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: June 2009

Vehicle fleet management

Vehicle accidents statistics

121. **In paragraph 273, the Board recommended that the Administration (a) continue to intensify its efforts to reduce vehicle accident rates; and (b) ensure consistency in the interpretation of vehicle accidents across missions and at Headquarters in order to effectively monitor transportation safety at the missions.**

122. In the light of the comments reflected in paragraph 272 of the Board's report, the Administration considers the implementation of this recommendation to be in progress.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: December 2009

CarLog system and trip tickets

123. **In paragraph 276, the Board recommended that the Administration ensure that UNAMID, UNMIS, MINURCAT and UNMIT make every effort to have a fully functional CarLog system.**

124. While the Administration considers CarLog to be a useful and more efficient tool than trip tickets for comparing fuel consumption to the driving patterns of drivers, it disagrees that CarLog must be installed in every vehicle. Section 5.23 of the Surface Transport Manual states that the Department of Peacekeeping Operations Safety Council has endorsed the introduction of CarLog to all missions, but it does not make it mandatory for every vehicle to be fitted with CarLog. For example, material-handling and engineering equipment do not need to be fitted with CarLog. Furthermore, mission management may exempt other classes of vehicles, such as those of principal officers and security vehicles. However, UNMIT confirmed that with the procurement of additional CarLog units, the installation of the system in 22 out of 34 vehicles has been completed and installation in the remaining 12 vehicles is scheduled to be completed during the second quarter of 2009.

125. The Department of Field Support has requested missions to employ the traditional monitoring methods, including the use of trip tickets, pending the implementation of an electronic vehicle monitoring system. UNMIS confirmed that the installation of CarLog in the remaining vehicles is in progress and anticipates that this project will be completed during the second quarter of 2009. Meanwhile,

UNMIS and UNAMID reported that records of usage of vehicles without CarLog are maintained by the filling out of trip tickets, which is monitored by the missions' Transport Sections. As earlier communicated to the Board, the CarLog system will be activated in MINURCAT vehicles during the second quarter of 2009.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: June 2009

126. **In paragraph 280, the Board recommended that the Administration ensure that UNAMID comply strictly with the requirements for the submission of vehicle trip tickets and fuel receipt forms.**

127. In the light of the comments provided to the Board in paragraph 281 of its report, the Administration considers this recommendation implemented.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Rotation and replacement of vehicles

128. **In paragraph 289, the Board reported that the Administration agreed with its recommendation to ensure that all missions adhere strictly to the vehicle rotation and replacement policy as contained in the Surface Transport Manual Procedures for the Field (provisional) 2004.**

129. As earlier communicated to the Board, the replacement criteria are minimum requirements and do not preclude the exercise of judgement based on individual circumstances. The Department of Field Support, in conjunction with the missions, is working towards replacing vehicles through the usual budget and acquisition process. Missions monitor the cost of maintaining and repairing vehicles through work-order processing and subsequently assess the remaining useful life expectancy of vehicles in considering whether or not they should be replaced. For example, UNMIL has purchased 67 new vehicles, which are yet to be delivered, to replace those with high repair costs.

130. The Administration concurs with the recommendation that missions should establish and implement a vehicle rotation policy, with the caveat that planned rotation should be implemented flexibly and practically. Also, due consideration should be given to the specific circumstances of the missions and limiting factors such as geographic distribution and the adaptation of vehicles for different user groups. This guidance, which is endorsed by the Advisory Committee on Administrative and Budgetary Questions (see A/61/866, para. 18), has been reflected in the revised Surface Transport Manual, issued in September 2007. The policy is being enforced to the extent possible and feasible, and therefore a target date is not required.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: ongoing

Data discrepancies

131. **In paragraph 296, the Board recommended that the Administration ensure that UNDOF, MINURCAT, UNAMID and the United Nations Logistics Base investigate the causes of the discrepancies relating to the use of vehicles and take appropriate measures to rectify them.**

132. In addition to the comments reflected in paragraphs 297 to 299 of the Board's report, UNDOF confirmed that the discrepancies in the distance covered by the vehicles were due to system errors. To mitigate the technical problems identified in the system, it is now a standard practice for the CarLog system to be inspected and calibrated during the routine maintenance of vehicles.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: first quarter of 2009

Fuel management

133. **In paragraph 303, the Board recommended that the Administration ensure that MINURCAT and UNAMID maintain adequate stock levels of fuel for contingency purposes.**

134. In the light of the comments reflected in paragraph 304 of the Board's report, the Administration considers the implementation of this recommendation to be in progress.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: first quarter of 2009

135. **In paragraph 307, the Board recommended that the Administration ensure that UNDOF and UNAMID investigate the reasons for the unusual fuel consumption and take appropriate measures to avoid a recurrence.**

136. In the light of the comments reflected in paragraphs 308 to 310 of the Board's report, the Administration considers the implementation of this recommendation to be in progress.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: September 2010

137. **In paragraph 311, the Board recommended that the Administration ensure that UNMIT (a) improve the monitoring of fuel consumption to prevent fraudulent activity; and (b) prepare formal standard operating procedures for fuel management.**

138. As earlier communicated to the Board, the existing internal controls at UNMIT led to the detection of the suspected fuel theft. In order to further strengthen the internal controls, UNMIT issued two standard operating procedures on fuel management in January 2009.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

139. **In paragraph 314, the Board recommended that Administration ensure that UNAMID expedite the implementation of the electronic fuel accounting system as soon as possible in order to improve the management of fuel.**

140. In the light of the comments reflected in paragraph 315 of the Board's report, the Administration considers the implementation of this recommendation to be in progress.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: to be determined

Rations management

141. **In paragraph 320, the Board reported that the Administration agreed with its recommendation to ensure that UNMIT, MINURSO and MONUC comply strictly with the requirements for the storage of rations, including the installation of thermometers to monitor the temperature of rations.**

142. As communicated earlier to the Board, UNMIT now keeps its rations at the appropriate temperatures, which are monitored by thermometers installed in the storage facilities. The construction of the warehouses in the MINURSO logistic base has been added to the Mission's priority projects to improve physical storage facilities. Meanwhile, MINURSO management has ordered thermometers and air conditioners, which will be installed in the temporary storage facilities by the second quarter of 2009.

143. At MONUC, the storage capacity for the maintenance of rations delivered by the contractors is a responsibility of the contingents. However, MONUC management often assists to the extent possible in order to ensure that the operational capacity of the military units is not impeded by the non-availability of food storage facilities.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: June 2009

Troop feeding strength

144. **In paragraph 323, the Board recommended that the Administration ensure that MONUC, UNMIT and UNDOF issue rations according to the actual troop feeding strength.**

145. In addition to the comments reflected in paragraphs 324 and 325 of the Board's report, the Department of Field Support wishes to clarify that according to chapter 4 of the Rations Management Manual, "feeding strength" is based on a forecast of troop strength. It should be noted that food order statistics are submitted some 60 days in advance of the actual order, with minor adjustments allowed in certain cases at the 15-day mark. Thus, orders will not always match the actual troop strength at the date on which the food is delivered. However, UNDOF issued an administrative instruction (GSS/2008-158, dated 27 August 2008) to ensure that food orders are based on more accurate troop strength.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: ongoing

Recording of rations

146. **In paragraph 328, the Board recommended that the Administration ensure that MONUC (a) approve the rations standard operating procedures; and (b) address the observed shortcomings in the rations management facility of the Galileo system.**

147. As communicated to the Board, the draft standard operating procedures on rations management will be approved during the second quarter of 2009. Meanwhile, the Mission will be guided by the provisions established in the draft standard operating procedures. Department of Field Support comments on the second part of the recommendation are reflected in paragraph 329 of the report of the Board of Auditors.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: to be determined

148. **In paragraph 332, the Board reported that the Administration agreed with its recommendation that UNIFIL should investigate the reason for the discrepancies relating to recording of rations and update the records in the Galileo system.**

149. UNIFIL has allocated appropriate resources for maintaining accurate records in the Galileo system. Consequently, about 67 per cent of the discrepancies have been identified; reconciliation prior to the updating of the Galileo system is in progress and should be completed during the second quarter of 2009.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: second quarter 2009

Water equipment and water wells

150. **In paragraph 336, the Board reported that the Administration agreed with its recommendation that it ensure that UNAMID expedite the acquisition of the planned water equipment and the drilling of water wells so as to guarantee the water supply for the mission.**

151. UNAMID has taken delivery of 12 water treatment plants and 7 water desalination units, which are in various stages of installation in the sectors, to enhance the water treatment capabilities of the mission. Furthermore, 124 clean-water storage tanks were received in January 2009. Concerning the drilling of water wells, a hydrogeological/geophysical survey contractor has been contracted, and as of mid-January 2009 a total of 42 potential drilling sites at 21 team sites had been identified. A drilling contractor has been selected and the relevant contract signed. The contractor is now at the mobilization stage to carry out well drilling at the selected 42 sites, giving priority to critical team sites, in keeping with the deployment plan of the Mission and the security situation at the respective sites.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: December 2009

Rental costs and flight hours

152. **In paragraph 339, the Board recommended that the Administration undertake an analysis to ascertain the differences between the flight rental expenditures and those relating to actual flight hours at the various missions.**

153. As earlier communicated to the Board, the Department of Field Support is conducting an internal analysis of the utilization of aircraft provided by Member States under letters of assist. As part of the review, the Department is to visit three Missions (MONUC, UNMIS and UNMIL). The review was conducted at MONUC in December 2008, and visits to UNMIS and UNMIL are scheduled for the second and fourth quarters of 2009, respectively.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: December 2009

Records

154. **In paragraph 342, the Board recommended that the Administration ensure that the Aviation Section and Movement Control Section of UNMIT use the same basis for computing statistics on passengers travelling on United Nations aircraft.**

155. In the light of the comments reflected in paragraphs 343 and 344 of the Board's report, the Administration considers this recommendation implemented.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

156. **In paragraph 345, the Board reported that the Administration agreed with its recommendation to ensure that UNAMID (a) strictly adhere to the requirements for the filing of manifests; and (b) improve the accuracy of passenger statistics.**

157. UNAMID has implemented appropriate measures to ensure that the established procedures relating to accurate reporting on the movement of passengers on a monthly basis are complied with.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Aviation safety

158. **In paragraph 348, the Board recommended that the Administration ensure that MINUSTAH take appropriate measures to utilize the amounts budgeted for rescue firefighting services and meteorological services.**

159. In the light of the comments reflected in paragraphs 349 and 350 of the Board's report, the Administration considers the implementation of this recommendation to be in progress.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: September 2009

160. **In paragraph 351, the Board reiterated its previous recommendation that the Administration provide adequate funds to MINUSTAH for specialized training courses relating to aviation safety matters.**

161. In the light of the comments reflected in paragraph 352 of the Board's report, the Administration considers the implementation of this recommendation to be in progress.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: full implementation is dependent on the provision of resources

Aircraft deployment

162. **In paragraph 354, the Board recommended that the Administration ensure that UNAMID expedites the airport rehabilitation and deployment process, and ensure that there are enough aircraft in place to implement its mandate.**

163. In the light of the comments reflected in paragraph 355 of the Board's report, the Administration considers the implementation of this recommendation to be in progress.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: June 2010

Delays in supplying aircraft

164. **In paragraph 359, the Board recommended that the Administration ensure that UNAMID make representation to the Sudan Civil Aviation Authority with a view to expediting the clearance of the mission's aircraft.**

165. In the light of the comments reflected in paragraph 360 of the Board's report, the Administration considers this recommendation implemented.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Information and communications technology

Information and communications infrastructure

166. **In paragraph 363, the Board reported that the Administration agreed with its recommendation that the United Nations Logistics Base, in conjunction with United Nations Headquarters, evaluate the current Communications and Information Technology Services infrastructure arrangements with a view to improving the protection of Services' equipment and to ensure smooth and uninterrupted operations over the long term.**

167. The Department of Field Support has requested funding in the 2009/10 budget of the United Nations Logistics Base for the construction of a suitable building to meet the Organization's telecommunications and data-storage needs. However, the full implementation of this recommendation is dependent on the approval of the necessary resources for the project by the General Assembly.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: full implementation is dependent on the provision of resources

Disaster recovery and business continuity

168. **In paragraph 365, the Board recommended that the Administration ensure that MINURCAT finalizes the disaster recovery and business continuity plan as soon as possible, and update it periodically.**

169. In the light of the comments reflected in paragraph 366 of the Board's report, the Administration considers this recommendation implemented.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: high
Target date: not applicable

Security for server rooms

170. **In paragraph 369, the Board reported that the Administration agreed with its recommendation to ensure that MINUSTAH (a) install fire prevention equipment in its disaster recovery and server rooms; and (b) maintain the servers in secure premises to which access is restricted to authorized personnel only.**

171. As earlier communicated to the Board, MINUSTAH has decided to relocate the Communications and Information Technology services server room to the new Brazilian marine camp. Accordingly, work at the camp is currently ongoing and it is anticipated that the server room, to be equipped with fire prevention facilities, will be completed during June 2009.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: June 2009

Application controls of the Sun system and the Mercury system

172. **In paragraph 372, the Board reported that the Administration agreed with its recommendation to ensure that UNMIK addresses the application control weaknesses of the Mercury and Sun systems.**

173. UNMIK has reported the defects in the Sun system to the vendor for rectification. The Information, Communication and Technology Division has confirmed that the defects noted in the Mercury system have since been corrected.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: June 2009

Interface between the Sun system and the Mercury system

174. **In paragraph 374, the Board recommended that the Administration ensure that UNMIK examine the feasibility of enhancing the interface function between the two systems in order to reduce manual uploading of data.**

175. As reflected in paragraph 376 of the Board's report, the funds monitoring tool provides information for the recommended reconciliation to be performed by missions, including UNMIK. Consequently, the Administration considers that the above recommendation is redundant and that it should be closed.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: closure by the Board requested
Priority: medium
Target date: not applicable

176. **In paragraph 375, the Board recommended that the Administration ensure that UNMIK performs reconciliations of the obligations between the Sun and Mercury systems on a periodic basis and follow up on discrepancies.**

177. In the light of the comments reflected in paragraph 376 of the Board's report, the Administration considers the implementation of this recommendation be in progress.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: June 2009

Galileo input application controls

178. **In paragraph 379, the Board recommended that the Administration ensure that UNIFIL improves the input controls over the Galileo system to ensure the accuracy and integrity of inventory information.**

179. In the light of the comments reflected in paragraph 380 of the Board's report, the Administration considers the implementation of this recommendation to be in progress.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: June 2009

Lotus Notes accounts

180. **In paragraph 383, the Board reported that the Administration agreed with its recommendation to ensure that UNIFIL assess the risk of not assigning unique accounts to military contingents and take appropriate action to ensure the safe use of the Lotus Notes accounts.**

181. The Department of Field Support has provided appropriate guidance to UNIFIL, and Lotus Notes accounts are now available to the individual contingents on the basis of their level of self-sustainment.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Human resources management

Vacancy and turnover rates

182. **In paragraph 391, the Board reiterated its recommendation that the Administration take urgent measures to fill vacancies in the missions to enable them to execute their mandates effectively.**

183. The Department of Field Support continues to work closely with all missions to reduce the overall vacancy rate. To further strengthen support for the field, the Department has adopted strategies to manage and reduce vacancy rates, which include field mission visits by the Field Personnel Division, the production of monitoring vacancy reports and inputs from the field and the participation of Field Personnel Division staff in video teleconferences with senior managers and chief civilian personnel officers in the field.

184. Furthermore, the Secretary-General's proposals for human resources management reform set out in his report entitled "Investing in people: reforming the Field Service category" (A/61/255 and Add.1 and Add.1/Corr.1) sought to address inadequacies in the conditions of service of staff serving in the field. At the conclusion of the main part of its sixty-third session, the General Assembly took a number of decisions on the Secretary-General's human resources reform proposals relating to the streamlining of contractual arrangements and harmonization of conditions of service of staff in the field, which will have an impact on staff in peacekeeping operations and special political missions. As reflected in resolution 63/250, the Assembly approved the new contractual arrangements, comprising three types of appointments (temporary, fixed-term and continuing) under one set of staff rules, effective 1 July 2009. While full harmonization with the United Nations agencies, funds and programmes has not yet been achieved, the conditions of service of mission staff have been aligned with the common-system benefits of the Secretariat. The General Assembly's decisions represent recognition of staff in the field as part of the regular Secretariat, with the same common-system conditions of service and contractual arrangements. Those decisions are further expected to lead to the streamlining of contractual arrangements and the simplification of administration, enhance transparency and promote equity in the treatment of staff within the Secretariat. The Assembly may revisit in future sessions those proposals of the Secretary-General that were not approved. The Secretary-General maintains

that the adoption of those proposals, in particular the special operational approach in non-family missions, is essential to the Organization's strategy for attracting both external and internal candidates to take up peacekeeping positions in the field.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: ongoing

185. **In paragraph 392, the Board recommended that the Administration ensure that MINURCAT develop a recruitment workplan for the administrative section on the basis of prioritized recruitment needs.**

186. The Department of Field Support will continue to work in close collaboration with MINURCAT to further reduce vacancies, with a focus on improving the human resources practices of the Mission. The Department has established a second recruitment "tiger team" in an effort to urgently reduce the Mission's high vacancy rate. The Field Personnel Division deployed a five-member tiger team to the Mission in January 2009. The expanded tiger team will ensure that critical indicators in the human resources action plan, such as gender balance and timelines for selection and for bringing candidates on board, are taken into account in making selection decisions. Also, it will assist the Mission management and programme managers in reviewing vacancies and identify critical vacant posts to be filled on a priority basis.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: September 2009

Recruitment lead time

187. **In paragraph 398, the Board reported that the Administration agreed with its recommendation to ensure that UNMIS, MONUC and UNMIL take appropriate measures to reduce recruitment lead times.**

188. The recommendation is being addressed within the context of the ongoing implementation of the human resources action plans by missions. The Department of Field Support and missions will endeavour to reduce the selection timelines to an acceptable level, i.e., 75 days from the time a post becomes effectively vacant. The introduction of the human resources action plans will help to identify bottlenecks and ways of mitigating these hurdles and also help to improve recruitment lead time. The roll-out of the talent management system that will replace the existing recruitment systems is expected to streamline the processes of rostering, selection and bringing candidates on board in respect of positions in the field.

189. The Department of Field Support issued and circulated standard operating procedures on recruitment and selection for peacekeeping missions in August 2008. The standard operating procedures provide programme managers with clear guidelines on reviewing and evaluating candidates. In addition, MONUC is building rosters so that candidates can be rapidly recruited when vacancies occur. UNMIS has introduced a Matrix system to monitor the progress made and time taken at each

stage of the recruitment process. The system tracks and highlights delays, thus drawing attention to areas that will result in long lead times so that action can be taken as appropriate. UNMIL has developed mapping of the selection process to facilitate the monitoring of the recruitment process.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: September 2009

Gender balance

190. **In paragraph 400, the Board reported that the Administration agreed with its reiterated recommendation to intensify its efforts to achieve the target of 50/50 gender balance.**

191. The Department of Field Support continues to stress the importance of gender parity to all missions and closely monitors the incoming selection recommendations so that due regard is given to qualified female candidates. This is an ongoing process. In a concerted effort to further assist missions in attaining gender balance, the Department continues to assist all missions through intensive outreach activities to ensure that the gender balance goals are reached. The missions are fully aware of the Department's objective of meeting gender targets and take great care in the filling of vacant positions to ensure the inclusion of women in the shortlist of candidates for interviews. Whenever women candidates are considered equally as qualified as their male counterparts, they are selected for the post. The Department will continue to provide every form of support in this area and will monitor the implementation of this recommendation in the context of the implementation of the human resources action plans, whereby targets have been set for all missions for a 3 per cent yearly increase over the gender balance baseline.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: ongoing

Individual contracts

192. **In paragraph 403, the Board recommended that the Administration ensure that UNMIL carefully monitor service contracts to avoid the possibility of extending existing contracts without adequate justification.**

193. In the light of the comments reflected in paragraph 404 of the Board's report, the Administration does not accept this recommendation.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: not accepted
Priority: medium
Target date: not applicable

Family relationships

194. **In paragraph 407, the Board recommended that the Administration ensure that UNIFIL (a) avoid assigning staff members with family relationships to the same section; and (b) adhere strictly to the time limit for the engagement of individual contracts.**

195. In the light of the comments reflected in paragraph 408 of the Board's report, the Administration considers this recommendation implemented.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Human resources action plans and recruitment workplan

196. **In paragraph 411, the Board recommended that the Administration ensure that missions establish the human resources action plans as required by the Department of Peacekeeping Operations and the Department of Field Support.**

197. In the light of the comments reflected in paragraph 412 of the Board's report, the Administration considers the implementation of this recommendation to be in progress.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: September 2009

Training and performance appraisal system

198. **In paragraph 416, the Board recommended that the Administration ensure that UNMIS and UNAMID monitor the execution of their training plans.**

199. In the light of the comments reflected in paragraphs 417 and 418 of the Board's report, the Administration considers this recommendation implemented.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

200. **In paragraph 419, the Board reported that the Administration agreed with its recommendation to ensure that UNMIK, MINUSTAH, MONUC and UNMIL finalize the appointment of their management review committees.**

201. MONUC established a new Management Review Panel in December 2008 and an information circular was sent to all staff members emphasizing the importance of the performance appraisal system. Programme managers were reminded to focus on completing this important managerial task in a timely manner. MINUSTAH, UNMIK and UNMIL are in the process of appointing their management review and

joint monitoring committees to commence work at the beginning of the electronic performance appraisal cycle in April 2009.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: June 2009

202. **In paragraph 421, the Board recommended that MONUC implement procedures to ensure that performance appraisals are completed and signed off within the specified time frame.**

203. In the light of the comments reflected in paragraph 422 of the Board's report, the Administration considers this recommendation implemented.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Mission subsistence allowance

204. **In paragraph 424, the Board reported that the Administration agreed with its recommendation to ensure that UNOCI (a) sets up a documented procedure for the payment of mission subsistence allowance; and (b) considers the possibility of integrating other categories of personnel in the Matrix management tool.**

205. In the light of the comments reflected in paragraph 425 of the Board's report, the Administration considers the implementation of this recommendation to be in progress.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: September 2009

Statistical analysis of misconduct

206. **In paragraph 429, the Board recommended that the Administration expedite the investigation and finalization of all cases of misconduct.**

207. In the light of the comments reflected in paragraph 430 of the Board's report, the Administration considers the implementation of this recommendation to be in progress. The Joint Disciplinary Committee has taken measures to expedite the finalization of backlog cases by 30 June 2009, when its mandate ends. All cases remaining unresolved will be transferred to the new internal system of justice, in accordance with the transitional measures adopted by the General Assembly in its resolution 63/253.

Department responsible: Department of Management and Department of Field Support
Status: in progress
Priority: medium
Target date: June 2009

Oath of office

208. **In paragraph 432, the Board reported that the Administration agreed with its recommendation to ensure that MONUC take appropriate measures to ensure that the oath of office document is signed and filed during a staff member's appointment process.**

209. As earlier communicated to the Board, MONUC has implemented the recommendation relating to the signing and filing of oaths of office. The signed copies of all staff members' oaths of office were placed in their files, and procedures have been put in place to ensure compliance in respect of new arrivals.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: high
Target date: not applicable

Integrated mission planning process

Finalization of integrated mission planning process guidelines

210. **In paragraph 435, the Board reported that the Administration agreed with its reiterated recommendation to take steps to ensure that the integrated mission planning process guidelines are finalized as early as possible.**

211. In the light of the comments reflected in paragraph 436 of the Board's report, the Administration considers the implementation of this recommendation to be in progress.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: June 2009

Implementation plan for the integrated mission planning process

212. **In paragraph 439, the Board recommended that the Administration expedite the development of the implementation plan for the integrated mission planning process, which will include an overview of financial and human resource requirements, as early as possible.**

213. Refer to the comments in paragraph 443 of the Board's report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: to be determined

Establishment of integrated mission planning teams

214. **In paragraph 442, the Board recommended that the Administration expedite the establishment of integrated mission planning teams at all the identified missions.**

215. UNMIT established an integrated mission planning team in December 2008 and accordingly informed the Department of Peacekeeping Operations and other United Nations agency partners of the composition of the team. UNAMID reported that, upon the incorporation of the newly appointed Senior Strategic Planning Officer, the mission will take the necessary steps to establish the integrated mission planning team. However, UNAMID is engaged in regular working-level coordination with the United Nations country team.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: December 2009

Quick-impact projects

Project implementation

216. **In paragraph 448, the Board reported that the Administration agreed with its recommendation that it ensure that all missions carefully monitor all quick-impact projects so that projects are executed in a timely manner.**

217. In addition to the comments reflected in paragraph 449 of the Board's report, UNMIL carries out regular visits to monitor projects and guides implementing partners that are facing problems in the execution of projects to identify remedies. UNMIL shares best practices on project management and implementation procedures with the implementing partners. UNMIS has undertaken a thorough review to determine the causes of delays in the implementation of quick-impact projects. The Mission has revised the administrative instruction on quick-impact projects, incorporating lessons learned from the review, to improve guidance on project implementation, monitoring and accountability. At UNIFIL, timely implementation, regular monitoring and collaboration with executing agencies has been strengthened through the wide distribution of quick-impact project guidelines to all relevant agencies, including non-governmental and municipal organizations. Furthermore, a focal point in the Finance Section has been identified and established and will provide a monthly status report on quick-impact projects.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: September 2009

Guidelines

218. **In paragraph 451, the Board reiterated its previous recommendation that the Administration take appropriate measures to expedite the completion of the guidelines relating to quick-impact projects and to ensure that they are implemented at all missions.**

219. The Department of Peacekeeping Operations and the Department of Field Support issued detailed guidelines on quick-impact projects in March 2009. The guidelines provide simplified management procedures and templates to facilitate the selection, implementation and oversight of quick-impact projects. They are a direct follow-up to the policy directive on quick-impact projects and offer detailed technical guidance to missions.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: September 2009

III. Implementation of the recommendations contained in the report of the Board of Auditors concerning United Nations peacekeeping operations for prior financial periods

220. In paragraph 9 of General Assembly resolution 62/223 B, the Secretary-General was requested to provide, in future reports on the implementation of the recommendations of the Board of Auditors concerning the United Nations peacekeeping operations, a full explanation for delays in the implementation of all outstanding recommendations of the Board.

221. In annex II to its report for the period ended 30 June 2008,[3] the Board provided a summary of the status of implementation of recommendations for previous financial periods. Information is provided below on the 49 recommendations listed therein as outstanding from prior periods: 44 are shown as "partially implemented" and 5 as "not implemented". The information is set out in the order in which the recommendations are presented in that report of the Board of Auditors' report for the period ended 30 June 2007.[4]

222. As shown in table 3, there was a slight increase in the number of outstanding recommendations, from 41 in 2007 to 49 in 2008. The number of recommendations implemented and those in progress was also higher in 2008. Table 4 provides information on the departments responsible and target dates for implementation of recommendations in progress.

[3] *Official Records of the General Assembly, Sixty-third Session, Supplement No. 5* (A/63/5), vol. II, chap. II.

[4] Ibid., *Sixty-second Session, Supplement No. 5* (A/62/5), vol. II, chap. II.

Table 3
Status of implementation of prior-year outstanding recommendations

Financial year ending 30 June	*Total number of recommendations*	*Not accepted*	*Implemented or closure requested*	*In progress*
2007	41	0	17	24
2008	49	1	19	29

Table 4
Status of implementation of outstanding recommendations for the financial period ended 30 June 2008

Department responsible	*Number of recommendations*	*Not accepted*	*Implemented or closure requested*	*In progress*	*Target date set*	*No target date*
Department of Peacekeeping Operations and Department of Field Support	39	1	16	22	12	10
Department of Management	8	—	3	5	4	1
Department of Management, Department of Peacekeeping Operations and Department of Field Support	1	—	—	1	1	—
Office of Internal Oversight Services	1	—	—	1	—	1
Total	**49**	**1**	**19**	**29**	**17**	**12**

223. It should be noted that of the 29 recommendations in progress, 17 are targeted for implementation before the end of 2009 and 2 after December 2009. Of the 12 recommendations without a target date, 7 are ongoing, 1 is under consideration and the full implementation of the remaining 4 is dependent on factors that are beyond the control of the Secretariat.

Assessed contributions receivable

224. **In paragraph 35 of the Board's report for the period ended 30 June 2007, the Board recommended that the Administration keep under review the matter of the non-provision for delays in the collection of outstanding contributions.**

225. The Administration would like to note that the same recommendation was reiterated in paragraph 26 of the Board's report for financial year ending 30 June 2008. Please refer to the response contained in paragraph 10 above.

Department responsible: Department of Management
Status: accepted
Priority: high
Target date: ongoing

Unliquidated obligations

226. **In paragraph 38, the Board recommended that the Administration ascertain the reasons for the high incidence of cancellation of unliquidated obligations with a view to minimizing the extent to which such cancellations took place.**

227. The Administration has consistently improved control and monitoring of outstanding obligations so that only valid amounts are retained, which minimizes the cancellation in subsequent periods. The improvement is evidenced by the decline in both the absolute and relative amounts of cancellations over the last three years, as shown in the following table:

	2005	*2006*	*2007*	*2008*
Financial year	*(Millions of United States dollars)*			
Unliquidated obligations	1 279	1 054	974	1 389
Total expenditures	4 074	4 583	5 148	6 266
Cancellations of prior-period obligations		**304.1**	**202.3**	**128.0**
Cancellations as a percentage of unliquidated obligations of the preceding year		24	21	13
Cancellations as a percentage of total expenditures of the preceding year		7	4	2

228. Noting the improvement, the Board has not made similar observations in its report for financial year ended 30 June 2008. The Administration considers the recommendation to have been implemented.

Department responsible: Department of Management
Status: implemented
Priority: high
Target date: not applicable

Support account — creation of posts

229. **In paragraph 67, the Board reported that the Administration had agreed with its reiterated recommendation that, in the light of changing circumstances and needs, it revisit the criteria set out by the Secretary-General in relation to the creation of posts (A/45/493, para. 16 (e) and (f)) to determine those that might hamper the efficient management of the support account for peacekeeping operations.**

230. In February 2008, all departments and offices funded from the support account were requested to review the criteria set out in the report of the Secretary-General (A/45/493), bearing in mind the context in which they had been set out, namely, prior to the formal establishment by the General Assembly of the peacekeeping operations support account and the then existing ad hoc nature of the backstopping of peacekeeping operations, whereby the authority for the establishment of peacekeeping backstopping posts was under the Secretary-General. With regard to the criterion set out in paragraph 16 (e), referring to the submission to the Office of Human Resources Management of classification requests before authorization,

while the vast majority of the proposed new posts are based on the generic job profiles approved by the Office of Human Resources Management, those not covered by generic job profiles are being submitted to the Office for classification prior to the consideration by the General Assembly of the proposed 2009/10 support account budget. Requirements set out in the criterion in paragraph 16 (f) have been taken into account in the full justification of the proposed new posts in the context of the 2009/10 support account budget. The Administration considers that the recommendation of the Board of Auditors has been implemented.

Department responsible: Department of Management
Status: implemented
Priority: medium
Target date: not applicable

231. **In paragraph 72, the Board reported that the Administration had agreed with its reiterated recommendation that it ensure that workplans provide adequate, clear, specific, consistent and updated information to facilitate review and verification of the use of posts as intended. The Board also recommended that the Administration require incumbents and their supervisors to ensure that workplans reflect the activities to be undertaken in connection with peacekeeping operations.**

232. In February 2008, departments and offices funded from the support account were requested to address the observations of the Board of Auditors relating to appropriate documentation of the utilization of the resources provided under the support account for peacekeeping operations in the context of the completion of the workplans by incumbents of the support account posts for 2008/09, as well as in the evaluation of the implementation of workplans for 2007/08, so that individual staff members' workplans and evaluations provide adequate, clear, specific, consistent and updated information to facilitate review and verification of the use of support account posts as intended, and reflect the activities related to peacekeeping. The Administration considers that the recommendation of the Board of Auditors has been implemented. At the same time, the Administration reiterates its comment that it wishes to maintain the current approach, whereby such support falls within the overall functional responsibilities of the unit or section concerned, and whereby programme managers have flexibility in utilizing the totality of resources to achieve the results set out in the results-based budgeting frameworks and the strategic framework.

Department responsible: Department of Management
Status: implemented
Priority: medium
Target date: not applicable

Results-based budgeting — support account budget

233. **In paragraph 78, the Board recommended that the Administration ensure that all departments and offices involved in the support account continue to improve the budget formulation processes in accordance with the results-based budgeting logical framework.**

234. The Administration agrees with the recommendation and will continue to improve the budget formulation process. In this connection, in the context of budget instructions for the preparation of the proposed 2009/10 support account budget, programme managers were encouraged to continue refining the formulation of results-based budgeting frameworks. In particular, further improvements were sought in the measurability of indicators of achievement and outputs. Each indicator of achievement in the frameworks should include, to the extent possible, a baseline (from the 2007/08 performance report where applicable) and a target for the 2009/10 financial period. The outputs should be quantified and formulated in a concise way, clearly defining the product or service to the end-user. In this regard, the results-based budgeting guidelines, included in the budget instructions package, provided detailed information on results-based budgeting methodology and the formulation of expected accomplishments, indicators of achievement and outputs. The proposed 2009/10 support account budget, submitted to the General Assembly in March 2009 for consideration during the second resumed part of its sixty-third session, reflects further improvements in the formulation of the results-based budgeting frameworks, in particular the formulation of the indicators of achievement to comply with the results-based budgeting methodology requiring that the indicators of achievement and outputs be specific, measurable, attainable, realistic and time-bound.

Department responsible: Department of Management
Status: in progress
Priority: medium
Target date: ongoing

235. **In paragraph 80, the Board reiterated its previous recommendation that the Administration ensure that all indicators of achievement and outputs for the results-based budgeting framework are clear and measurable, and that they include baselines and targets for the current and the ensuing financial year in order to facilitate monitoring and reporting.**

236. Please refer to paragraphs 23, 24 and 26 of the present report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: high
Target date: not applicable

237. **In paragraph 84, the Board recommended that the Administration ensure that: (a) all performance results are properly substantiated by documented proof of output; and (b) information contained in the portfolio of evidence is certified as correct by the cost centre managers and validated on a test basis by the Office of Internal Oversight Services.**

238. Please refer to the comments in paragraphs 28, 30 and 31 of the present report. Missions have developed tools to facilitate regular and accurate information-gathering. The Board of Auditors confirmed in its interim report dated 19 November 2008 that part (b) of its recommendation had been implemented.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

239. **In paragraph 86, the Board reported that UNMIK agreed with its recommendation that it: (a) reinforce and strengthen the use of the Lotus Notes database system to ensure regular and accurate information-gathering; (b) provide training on the operation of the Lotus Notes system to all cost centre managers and results-based budgeting focal points; and (c) gather information on a regular basis throughout the financial period to enable the Mission to compile a portfolio of evidence.**

240. Please refer to paragraph 28 of the present report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: December 2009

Management of cash, receivables and payables

241. **In paragraph 96, the Board recommended that MINURSO and UNOCI, in coordination with Headquarters, make the necessary representation to the Governments of the countries concerned for the settlement of the long-outstanding amounts due the missions.**

242. The Department of Field Support, in coordination with the two missions, has been pursuing the above matters: one of the Governments settled its debt to MINURSO in December 2007. UNOCI has on several occasions met with representatives of the Member State concerned. Unfortunately, the Mission's representations have not been successful, owing primarily to a fundamental disagreement concerning the interpretation of various provisions of the status-of-forces agreement signed between the Member State and the United Nations. The Department of Field Support, in coordination with the missions, will continue to pursue the recovery of the amounts outstanding.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: full implementation is dependent on external factors

Financial disclosure — expendable property

243. **In paragraph 102, the Board recommended that the Administration consider disclosing in the financial statements the value of unused expendable property at the end of the financial period in order to improve transparency, accountability and financial reporting, and in preparation for the implementation of the International Public Sector Accounting Standards.**

244. As stated in paragraph 34 of A/62/784, the Administration continues to consider that it would be appropriate to implement the disclosure of expendable property with the implementation of the International Public Sector Accounting Standards. Please see the comments in paragraphs 85 and 86 of the present report.

Department responsible: Department of Management
Status: in progress
Priority: high
Target date: 2012, upon implementation of the International Public Sector Accounting Standards

245. **In paragraph 108, the Board reported that the Administration agreed with its reiterated recommendation that it implement an effective system of inventory management, especially with regard to stock levels, lead times for the replenishment of stocks and reorder quantities.**

246. Please refer to paragraphs 50 and 90 of the present report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

247. **In paragraph 116, the Board recommended that MINUSTAH, MONUC, UNMIL and UNMIS: (a) conduct a physical inventory of all expendable property at all locations and reconcile the discrepancies between the physical counts and the quantities recorded in the Galileo system; (b) update the Galileo system promptly whenever there are inventory movements; and (c) ensure that the locations of inventories as recorded in Galileo agree with the actual physical locations.**

248. Please refer to paragraph 96 of the present report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: ongoing

Non-expendable property

249. **In paragraph 123, the Board recommended that the Administration expedite the review of non-expendable property at all missions to ascertain the realistic quantities that should be held and take appropriate measures to redeploy surplus assets to other missions in need of them or to the United Nations Logistics Base, or to dispose of them.**

250. The Department of Field Support issued guidelines to all missions on the requirement to develop and monitor non-expendable stock ratios. This was supplemented with a directive on property control and accountability detailing actions to be taken with regard to ratios and surplus assets. United Nations Headquarters is constantly monitoring stock levels and communicating concerns to missions. Missions have been advised to actively consider their non-expendable inventories and to declare for transfer or disposal any surplus assets. The importance

of further improving standards of property management was also raised and discussed at the conference of directors/chiefs of mission support held in New York in July 2008. Copies of the facsimile and the directive on property control and accountability sent to the missions were provided to the Board of Auditors.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: high
Target date: not applicable

251. **In paragraph 129, the Board reiterated its previous recommendation that the Department of Field Support and the Department of Management, respectively, ensure that the Local Property Survey Board and the Headquarters Property Survey Board expedite all cases that are brought to their attention, particularly in regard to assets that are pending write-off.**

252. Please refer to paragraph 73 of the Board's report for the period ending 30 June 2008.[3]

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: ongoing

253. **In paragraph 135, the Board recommended that MONUC and UNMIL identify the causes for the delays in the disposal of non-expendable property and take appropriate measures to expedite such disposal.**

254. The Department of Field Support issued and circulated a directive on property control and accountability to all peacekeeping missions. Missions were requested to establish a robust and routine sales regime to fast-track the disposal of items within six months of write-off approval, to ensure that the Local Property Survey Board meets regularly and routinely in order to avoid unnecessary backlogs and to bring caseloads up to date by the end of the fiscal year. The importance of further improving standards of property management was also discussed at the conference of directors/chiefs of mission support held in New York in July 2008. Consequently, MONUC has made significant improvement in the disposal of written-off assets and continues its efforts to further improve the management of equipment disposal. Furthermore, UNMIL has streamlined the write-off process to expedite the disposal action on non-expendable property that has been declared obsolete. As at 26 June 2008, UNMIL had written off 2,187 assets, and 1,794 (82 per cent) of those assets had been appropriately disposed of.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: September 2009

255. **In paragraph 139, the Board reiterated its previous recommendation that the Administration ensure that: (a) periodic physical verifications of non-expendable**

property at the various missions are carried out; (b) discrepancies are promptly investigated; and (c) corrective action is taken to avoid a recurrence.

256. Please refer to paragraph 96 of the present report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: ongoing

Strategic deployment stocks

257. **In paragraph 144, the Board recommended that the Administration enhance its existing Galileo inventory management system by instituting a trigger mechanism that would indicate when a strategic deployment stock item was about to become obsolete.**

258. The Department of Field Support has effective processes in place to manage strategic deployment stock operations, including rotation plans for items that have limited shelf life or that would otherwise become obsolete. The stock rotation plans are integrated with missions' procurement planning, and these also take into consideration the annual composition reviews. As the Galileo inventory management system contains information on all strategic deployment stock assets and expendables in stock in terms of generic and item descriptions, barcodes, quantities, values, entry-on-duty dates and life expectancy, any trigger mechanism would be ancillary to the current process. As the Department is effectively monitoring the ageing of its strategic deployment stocks, it does not agree with the need for a trigger mechanism to flag the ageing of inventories. On the basis of this explanation, the Department requests the closure of the recommendation.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: closure by the Board requested
Priority: medium
Target date: not applicable

Vehicle fleet management

259. **In paragraph 165, the Board reiterated its previous recommendation that the Administration investigate the causes of the discrepancies and errors in reports generated by the CarLog system and implement measures to rectify them.**

260. UNMIL has carried out a thorough review of the process of accounting for fuel issued to its vehicles and noted that the cases referred to by the Board had resulted from errors in updating the information in the CarLog system to include the quantities of fuel issued to the four vehicles. UNMIL had since put in place a monthly monitoring system to ensure that errors in the CarLog system were promptly determined and corrected in a timely manner. In its interim report dated 23 October 2008 on the audit of UNMIL, the Board closed the recommendation. Similarly, UNMIK stated that the discrepancies were due to the inadequate infrastructure supporting the system and lack of coordination between the Communications and Information Technology Service and the Transport Section.

UNMIK has since designed and implemented a new integrated software system that supports the CarLog and FuelLog systems and is operational since November 2007. The discrepancies noted during the audit in September 2008 were due to entry errors. UNMIK has reminded the staff providing fuel services to exercise care when recording fuel issued to vehicles in order to reduce human error.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: high
Target date: not applicable

261. **In paragraph 171, the Board recommended that the Administration take measures to: (a) implement the mission electronic fuel accounting system in full at all UNIFIL stations to enhance controls over fuel consumption; and (b) improve the reliability of the fuel consumption records of UNOCI.**

262. UNIFIL has implemented the recommendation, which the Board confirmed as closed in its interim report dated 19 November 2008. At UNOCI, the installation of the FuelLog system into United Nations-owned vehicles and generators is ongoing, and it is anticipated that this project will be completed during June 2009.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: June 2009

263. **In paragraph 178, the Board recommended that the Administration take appropriate measures to improve accountability for fuel consumption at the United Nations Peacekeeping Force in Cyprus (UNFICYP) and UNMIT.**

264. UNMIT has implemented the recommendation, which the Board confirmed closed in its interim report dated 29 October 2008. UNFICYP, by means of an internal circular issued in February 2008, has put in place internal control mechanisms for effective fuel management and accountability. Furthermore, it has instituted monthly consultations between the Transport Unit and sector motor transport officers to regularly review the accuracy of trip tickets and take prompt action for the resolution of discrepancies.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Procurement contract management

265. **In paragraph 184, the Board recommended that the Administration, in conjunction with UNOCI, UNMIL and MONUC, identify the causes for delays in the issuance of purchase orders and adopt measures to ensure that all purchase orders are issued within a reasonable time after the approval of the related requisitions.**

266. UNMIL and UNOCI have implemented the recommendation, which the Board confirmed as closed in its interim reports dated 23 October 2008 and 20 November 2008, respectively. At MONUC, with the recent filling of most of the vacant positions in the Procurement Section, the issuance of purchase orders has improved and the Mission has made significant progress in reducing the lead times for the processing of purchase orders. Action is also in progress to recruit an Information Technology Procurement Assistant, whose duties will include regular monitoring of the procurement module in the Mercury system and the preparation of tracking reports showing any delayed action in the issuance of purchase orders. The recruitment is expected to be completed during the second quarter of 2009.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: June 2009

267. **In paragraph 203, the Board recommended that the Administration ensure that, when executing contracts, all missions adhere strictly to the requirements of the Procurement Manual in respect of performance bonds and liquidated damages.**

268. The three missions concerned (MONUC, MINURSO and MINUSTAH) have implemented the recommendation, which the Board closed in its interim reports issued in October 2008.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: high
Target date: not applicable

269. **In paragraph 208, the Board recommended that the Administration take steps to ensure that all missions comply strictly with the requirements of the Procurement Manual dealing with the evaluation of vendor performance.**

270. The Department of Field Support will reiterate its reminder to missions to enforce the established procedures relating to vendor performance evaluations.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: June 2009

271. **In paragraph 214, the Board reported that the Administration agreed with its recommendation that the management of UNIFIL take the necessary measures to ensure that the vendor database is periodically updated.**

272. UNIFIL has assigned the required staff resources, dedicated primarily to reviewing and maintaining the vendor database in accordance with the established procedures.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

273. **In paragraph 215, the Board recommended that the management of both UNIFIL and UNOCI ensure strict compliance with the requirement relating to temporary vendors.**

274. UNOCI has implemented the recommendation, which the Board confirmed as closed in its interim report dated 20 November 2008. Regarding UNIFIL, please refer to paragraph 272 above.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

275. **In paragraph 218, the Board recommended that the management of MONUC take measures to: (a) fill all vacant posts in the Procurement Section; (b) implement a rotation plan for all procurement staff; and (c) improve the documentation and filing system.**

276. Concerning the filling of vacant posts, please refer to paragraph 183 of the present report. Furthermore, the General Assembly, at the main part of its sixty-third session, approved new contractual arrangements comprising three contract types (temporary, fixed-term and continuing) under one set of staff rules and the applicable common-system benefits in non-family missions without the special operations approach. General Assembly resolution 63/250 provides significant benefits to staff in the field and will aid the Administration in encouraging staff to serve in multiple duty stations. After many years of effort, the General Assembly's decisions represent recognition of staff in the field as part of the regular Secretariat, with the same common-system conditions of service and contractual arrangements. Once reviewed by a central review body, the contracts of staff in the field will no longer be limited to service at a specific mission, and mission staff will be considered as internal staff when applying to vacancies throughout the Secretariat. Mission staff will no longer be appointed under non-career 300-series appointments of limited duration, and will have greater opportunities for career development and enhanced job security. With the payment of mobility and hardship allowance, mission staff, who are among the most mobile and endure the greatest hardship conditions, will finally be recognized and compensated for the difficult conditions under which they serve. Field staff will no longer be considered in perpetual travel status and will instead be installed in the mission with payment of assignment grant and shipment of personal effects. MONUC has implemented part (c) of the recommendation, which the Board confirmed as closed in its interim report dated 22 October 2008.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: first quarter of 2010

Rations management

277. **In paragraph 229, the Board recommended that the Administration expedite the implementation of a rations management system to ensure the proper management and administration of rations.**

278. The procurement case for the rations management software is under review by management to determine its compatibility with the upcoming enterprise resource planning software so as to avoid the potential for conflict between information systems.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: to be determined

279. **In paragraph 232, the Board recommended that UNDOF take appropriate measures to ensure that funding is available to facilitate the recruitment of a rations contracts administrator.**

280. As indicated in the report of the Secretary-General (A/62/784, para. 71), the recommendation referred to in paragraph 232 of the Board's report for the period ended 30 June 2007 and in annex II to its report for the period ended 30 June 2008 was not accepted.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: not accepted
Priority: medium
Target date: not applicable

281. **In paragraph 234, the Board recommended that MONUC, in conjunction with military contingents and formed police units, ensure that: (a) daily checks are made to ensure that rations are stored at the required temperature; and (b) adequate records are maintained of such daily checks.**

282. Please refer to paragraph 143 of the present report. Furthermore, MONUC conducts conferences on a semi-annual basis to brief contingents and formed police units on rations management and food safety. The Mission will, during periodic visits to contingents' locations and at the semi-annual conferences, stress the importance of storing rations at the required temperature.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: ongoing

283. **In paragraph 246, the Board reported that the Department of Peacekeeping Operations agreed with its recommendation that UNMIL plan and monitor the distribution of composite ration packs to ensure that all contingents maintain the minimum reserves.**

284. As earlier communicated to the Board, the standard practice at UNMIL is for the contingents to keep two-day reserves of composite ration packs in addition to the normal rations that are provided one week in advance. Consequently, contingents keep at least seven days of reserve in stock. Furthermore, to ensure that the contingents obtain maximum support in case of emergency, the Food Cell closely monitors all units' demand for composite ration packs and promptly arranges the transfer of composite ration packs from the contractor's warehouse to the relevant contingent's location before the depletion of its stock, which never goes below the minimum reserve.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Air operations

285. **In paragraph 253, the Board recommended that the Administration ensure that the Aviation Safety Section has adequate resources to ensure that it complies fully with the requirements of the Aviation Safety Manual in relation to aviation surveys and inspections.**

286. The Aviation Safety Section has been supplemented with one additional post. Once the classification of the post has been finalized, the vacancy announcement will be issued. The Section is progressing towards ensuring that all surveys and inspections are performed and will continue to utilize the regional aviation safety officers for visits to missions outside their regional area of responsibility in an attempt to meet the requirement. However, resource limitations, in particular funding for travel, remain a constraint. Full implementation is dependent on the provision of required resources.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: full implementation is dependent on the provision of resources

287. **In paragraph 256, the Board recommended that the Administration expedite the recruitment of personnel and the acquisition of meteorological equipment in order to minimize aviation safety risks and ensure compliance with both international and United Nations aviation safety standards.**

288. Please refer to the comments in paragraph 349 of the Board's report for the period ending 30 June 2008.[3]

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: September 2009

289. **In paragraph 258, the Board reported that the Administration agreed with its recommendation to provide adequate funding to MINUSTAH for the specialized training of aviation staff members.**

290. Although the Mission made the required provision for training in the budget for 2008/09, the final approved budget was not as initially planned. The Mission has incorporated the necessary provisions for specialized aviation training in the budget proposals for the 2009/2010 financial period in accordance with the policy and guidance issued by the Department of Field Support. The full implementation of the recommendation is dependent on the provision of resources.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: full implementation is dependent on the provision of resources

291. **In paragraph 263, the Board recommended that MONUC: (a) carry out an analysis to determine the extent to which a restriction on the use of its aircraft by non-United Nations personnel is likely to result in a reduction in the number of flights; and (b) consider the possibility of charging a partial or total cost recovery fee for the use of United Nations aircraft by non-United Nations personnel.**

292. Non-United Nations passengers are permitted to board Mission flights on a space-available basis without the requirement for reimbursement. Also, non-United Nations passengers are allowed when the primary purpose of the flight itself is in support of the Mission's mandate, and in the opinion of the Director/Chief of Mission Support there is sufficient reason to permit the boarding of such passengers. Other United Nations agencies, non-United Nations agencies and non-governmental organizations outside of the peacekeeping mandate that have authorization for a dedicated flight that is not an ordinarily planned or scheduled flight must reimburse the United Nations for all flight costs. The Department of Field Support Aviation Manual requires missions to maintain a record of reimbursements due and paid by these entities. The Department has reminded all missions, including MONUC, of the need for strict enforcement of the established procedures relating to travel on United Nations aircraft.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Information and communications technology

293. **In paragraph 274, the Board recommended that the United Nations Logistics Base, in conjunction with United Nations Headquarters, expedite the**

establishment of a function dedicated to the development and enforcement of information and communications technology security standards and procedures.

294. The recruitment process for the post approved for the implementation of the recommendation has been completed and the staff member is now on board.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: high
Target date: not applicable

295. **In paragraph 277, the Board recommended that MONUC: (a) formally document and implement a specific disaster recovery plan; and (b) implement the change management policy.**

296. MONUC has implemented the recommendation, which the Board confirmed closed in its interim report dated 22 October 2008.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Human resources management

297. **In paragraph 285, the Board reiterated its previous recommendation that missions, in conjunction with headquarters, develop and implement comprehensive human resources plans, as well as succession plans, to enable them to attract and retain suitably qualified and trained personnel.**

298. Please refer to the comments in paragraph 412 of the Board's report for the period ended 30 June 2008.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: September 2009

299. **In paragraph 293, the Board recommended that the Administration expedite the filling of vacancies at all missions.**

300. Please refer to paragraphs 183, 184, 186, 188 and 189 of the present report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: ongoing

301. **In paragraph 296, the Board recommended that UNDOF ensure that personnel files are always kept up to date.**

302. UNDOF has implemented the recommendation, which the Board confirmed as closed in its interim report dated 22 October 2008.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

303. **In paragraph 302, the Board recommended that the Administration continue to develop and implement strategies and targets in human resources plans with a view to achieving 50/50 gender balance in all missions.**

304. Please refer to paragraph 191 of the present report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: ongoing

305. **In paragraph 305, the Board recommended that MONUC: (a) adhere to the deadlines set for the submission and finalization of performance appraisals by all staff members; and (b) establish a management review committee in compliance with the requirements of the Human Resources Handbook.**

306. Please refer to paragraph 201 of the present report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: implemented
Priority: medium
Target date: not applicable

Inter-agency coordination

307. **In paragraph 318, the Board recommended that MONUC explore the possibility of having a cost-recovery system in place for common services involving other United Nations agencies and arrange for the necessary memorandum of understanding to be prepared and signed by all parties concerned.**

308. MONUC has designated a focal point, and the terms of reference for the relevant working groups are being drafted. As a concrete step, MONUC has prepared a draft memorandum of understanding for sharing medical services with the United Nations agencies in the Mission area, which is being reviewed by the Office of Legal Affairs.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: December 2009

309. **In paragraph 323, the Board reported that the Department of Peacekeeping Operations agreed with its recommendation that it take steps to ensure that the integrated mission planning process guidelines are finalized and made fully operational as early as possible.**

310. Please refer to the comment in paragraph 443 of the Board's report for the period ended 30 June 2008.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: June 2009

311. **In paragraph 325, the Board recommended that UNMIS expedite the implementation of the integrated mission planning process.**

312. UNMIS conducted an integrated technical assessment mission in March 2008. An integrated implementation plan has been developed and is pending the review and endorsement by the senior management of the Mission.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: medium
Target date: June 2009

Quick-impact projects

313. **In paragraph 330, the Board recommended that the Department of Peacekeeping Operations take steps to expedite the completion of the guidelines relating to quick-impact projects and ensure that they are implemented at all missions.**

314. Please refer to the comments in paragraph 451 of the Board's report for the period ended 30 June 2008.

Department responsible: Department of Peacekeeping Operations and Department of Field Support
Status: in progress
Priority: high
Target date: September 2009

315. **In paragraph 338, the Board recommended that the Administration, in collaboration with the management at missions, develop strategies to ensure that: (a) quick-impact projects are completed within the agreed time frames; and (b) physical inspections are carried out periodically to ensure that the work undertaken is of an acceptable quality.**

316. UNIFIL has implemented the recommendation, which the Board confirmed as closed in its interim report dated 19 November 2008. MONUC has implemented measures to improve the management of quick-impact projects, including increasing communication and capacity-building in the sectors to ensure that progress reports and supporting documentation are submitted in a timely manner; developing standard operating procedures for decentralization of the management of quick-impact projects; issuing financial and project reports in a timely manner to facilitate the monitoring of project implementation; and promoting capacity-building among the local implementing partners to ensure the transfer of skills and technical expertise. At UNMIL delays in project completion were caused by operational difficulties, such as road conditions, unavailability of construction materials outside

the capital city, limited capacity of implementing partners and the long rainy season. However, the Mission has taken a number of measures to improve the implementation of quick-impact projects, including the review of the selection process of implementing partners in a coordinated effort with the United Nations agencies, other donors and local authorities; regular monitoring of the projects; and sharing of lessons learned and best practices on the implementation of projects through monthly reports. The UNOCI Project Review Committee now holds the required monthly meetings and anticipates that project funds will be fully committed by April 2009. UNOCI has developed and shared the deadlines for project implementing stages, which are being closely monitored. Furthermore, a table showing the evolution of projects was developed and circulated to the relevant parties to allow for more effective analysis of the duration and status of project implementation. In order to reduce the overall time frame of project implementation, a reminder is systematically sent to the implementing partners. Please refer to the additional comments in paragraphs 217 and 219 of the present report.

Department responsible: Department of Peacekeeping Operations and Department of Field Support

Status: in progress

Priority: high

Target date: September 2009